

WHEREAS, The Governor, under the authority of Article III, Section 33 of the Constitution of Maryland, has recommended the enactment of the following legislation; now, therefore,

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That: ~~section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:~~

~~Article---Natural-Resources~~

~~8-715-~~

~~(g) Every--dealer--transferring--a--vessel--requiring titling--under--this--subtitle--shall--assign--the--title--to--the new-owner,--or--in--the--case--of--a--new--vessel--assign--the certificate--of--origin---Within--15--days,--the--dealer--shall forward--all--moneys--and--applications--to--the--department.---IF-A DEALER--COLLECTS--THE--FEE--AND--TAX--FROM--THE--BUYER--AND--FAILS--TO FORWARD--THE--MONEY--TO--THE--DEPARTMENT--OR--RETURN--IT--TO--THE BUYER,--THE--DEPARTMENT--SHALL--ISSUE--A--CERTIFICATE--OF--TITLE--TO THE--BUYER--AND--WAIVE--COLLECTION--OF--THE--FEE--AND--TAX--FROM--THE BUYER.---THIS--PROVISION--IS--EFFECTIVE--AS--TO--SALES--OF--VESSELS OCCURRING--AFTER--JANUARY--1,--1977~~

The Department of Natural Resources shall issue a certificate of title to the buyer of a vessel and waive the collection of the tax and fees due from the buyer under § 8-715 of the Natural Resources Article, if a dealer collects the tax and fees from the buyer but does not forward the money to the Department or return it to the buyer. If a dealer collects the tax and fees and does not forward the money to the Department or return it to the buyer and the buyer then pays the tax and fees to the Department in order to obtain a certificate, the Department shall refund any tax and fees paid by the buyer. This provision applies only to payments made before December 31, 1978.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1979.

Approved May 1, 1979.

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CHAPTER 90

(Senate Bill 58)

AN ACT concerning

Anne Arundel and Baltimore County Counties - Property Tax Assessment Protest Hearings - Alternative Locations